Food and Nutrition Service, USDA

Federal share of the State agency's administrative costs for the affected month(s). If, after receiving such a warning, a State agency does not comply with a directive to reduce, suspend or cancel allotments, FNS may cancel 100 percent of the Federal share of the State agency's administrative costs for the affected month(s).

(2) If FNS ascertains after warning a State agency as provided in paragraph (h)(1) of this section, that the State agency does not plan to comply with a directive to reduce, suspend or cancel allotments, a court injunction may be sought to compel compliance.

(3) If a State agency fails to reduce, suspend or cancel allotments as directed, FNS will bill the State agency for all over issuances that result. If a State agency fails to remit the billed amount to FNS within a prescribed period of time the funds will be recovered through offsets against the Federal share of the State agency's administrative costs, or any other means available under law.

[Amdt. 146, 46 FR 1426, Jan. 6, 1981, as amended by Amdt. 207, 47 FR 52333, Nov. 19, 1982; Amdt. 211, 47 FR 53315, Nov. 26, 1982; Amdt. 233, 47 FR 53830, Nov. 30, 1982; Amdt. 269, 51 FR 10782, Mar. 28, 1986; 54 FR 24154, June 6, 1989; 56 FR 63596, Dec. 4, 1991; Amdt. 356, 59 FR 29713, June 9, 1994]

§ 271.8 Information collection/recordkeeping—OMB assigned control numbers.

7 CFR section where requirements are described	Current OMB control no.
271.7 (d)	0584-0064 0584-0274 0584-0010 0584-0010 0584-0015 0584-0025 0584-0037 0584-0052 0584-0052 0584-0054 0584-0058 0584-0069 0584-0081 0584-0081 0584-0081 0584-0290 0584-0285 0584-0290 0584-033

7 CFR section where requirements are described	Current OMB control no.
	0584-0334
	0584-0336
	0584-0339
272.2 (a), (c), (d), (e), (f)	0584-0083
272.5 (c)	0584-0083
272.3 (a), (b), (c)	0584-0083
272.6 (g), (h)	0584-0025 0584-0064
273.1 (f), (g)	0584-0064
273.2 (b), (c), (f), (g), (h), (i), (i), (k)	0584-0064
273.4 (e)	0584-0274
273.2 (b), (c), (f), (g), (h), (i), (j), (k)	0584-0064
273.6 (a), (b), (g)	0584-0064
273.7 (a), (d), (e)	0584-0339
273.7 (c)	0584-0064 0584-0083
	0584-0339
273.7 (f)	0584-0064
273.7 (m)	0584-0285
273.8 (b), (c), (e), (g), (h), (i)	0584-0064
273.9 (d)	0584-0064
273.10 (a), (c), (e), (f), (g)(1)	0584-0064
273.10 (g)(3)	0584-0124 0584-0064
273.11 (a), (b), (c), (d), (e), (f), (f)	0584-0334
273.11 (a), (b), (c), (d), (e), (f), (h)	0584-0080
	0584-0081
273.11 (i)(5)	0584-0009
070 11 (3)(6)	0584-0081
273.11 (i)(6)	0584-0009 0584-0080
	0584-0081
273.12 (a), (b), (c), (d), (e), (f)	0584-0064
273.13 (a)	0584-0064
273.14 (a), (b), (c)	0584-0064
	0584-0064
273.16 (a), (b), (d), (e), (f), (g), (h), (i)	0584-0064 0584-0301
273.18 (a), (c), (d), (e), (f), (g), (k)	0584-0064
273.18 (h)	0584-0069
273.18 (h)	0584-0053
273.21 (a), (c), (e), (f), (g), (h), (i), (j), (m), (p),	0504 0004
(q)	0584–0064 0584–0009.
274.3 (d)	0584-0009,
- (-)	0584-0069,
	0584-0080.
274.4 (a)	0584-0080.
274.4 (b)	0584-0009,
	0584-0015, 0584-0080,
	0584-0080,
274.4 (f)	0584-0009,
	0584-0053.
274.6 (a), (b) and (e)	0584-0080,
074.7 (a)	0584-0081.
274.7 (a) 274.7 (c)	0584–0009. 0584–0022.
274.7 (c)	0584-0022.
	0584-0053.
274.8 (e)	0584-0009.
274.11	0584-0009.
275.2 (a)	0584-0010
275.4 (a)	0584-0303 0584-0010
	0584-0010
275.4 (b)	0584-0010
275.4 (c)	0584-0034
	0584-0074
275.5 (a), (b)	0584-0299 0584-0010
275.5 (a), (b)	0584-0010
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7 CFR section where requirements are described	Current OMB control no.
275.8 (a)	0584-0010
275.9 (b), (g)	0584-0010
275.10 (a)	0584-0074
	0584-0299
	0584-0303
275.11 (a)	0584-0303
275.12 (b), (c), (d), (e)	0584-0074
275.12 (f), (g)	0584-0299
275.13 (b), (d), (e)	0584-0034
275.14 (c), (d)	0584-0034
	0584-0074
	0584-0299
275.16 (b), (c), (d)	0584-0010
275.17 (a), (b)	0584-0010
275.18 (a), (b)	0584-0010
275.19 (a), (b), (c)	0584-0010
275.20 (a)	0584-0010
275.21 (b)	0584-0034
	0584-0074
	0584-0299
275.21 (c). (d). (e)	0584-0034
275.21 (c), (d), (e)275.22 (a), (b)	0584-0010
275.23	0584-0010
	0584-0034
	0584-0074
	0584-0299
276.2 (b)	0584-0015.
277.12 (a)	0584-0341
277.14 (b), (c), (d), (h), (i), (j), (k)	0584-0341
277.15 (c)	0584-0064
277.17 (a), (b), (c), (d), (e), (f), (g)	0584-0341
277.18 (a), (c), (d), (e), (g), (h)	0584-0083
278.1 (a), (b), (l)	0584-0008
278.1 (e), (f)	0584-0064
278.4 (b), (c)	0584-0085
278.5 (a)	0584-0085
270.5 (a)	0584-0314
278.5 (c), (d), (f)	0584-0008
278.6 (b)	0584-0008
278.7 (b), (c)	0584-0008
278.8 (a)	0584-0008
	0584-0006
280.7 (c), (d), (g)	0584-0336
200.9 (U)	0584-0009
280.10 (a)	0584-0037
200.10 (d)	US84-U336

[50 FR 2660, Jan. 18, 1985, as amended at 54 FR 7002, Feb. 15, 1989; 54 FR 24527, June 7, 1989; 56 FR 55059, Oct. 24, 1991; 67 FR 41603, June 19, 2002]

PART 272—REQUIREMENTS FOR PARTICIPATING STATE AGENCIES

Sec.

- 272.1 General terms and conditions.
- 272.2 Plan of operation.
- 272.3 Operating guidelines and forms.
- 272.4 Program administration and personnel requirements.
- 272.5 Program informational activities.
- 272.6 Nondiscrimination compliance.
- 272.7 Procedures for program administration in Alaska.
- 272.8 State income and eligibility verification system.
- 272.9 Approval of homeless meal providers.

272.10 ADP/CIS Model Plan.

272.11 Systematic Alien Verification for Entitlements (SAVE) Program.

AUTHORITY: 7 U.S.C. 2011-2036.

EDITORIAL NOTE: OMB control numbers relating to this part 272 are contained in §271.8.

§ 272.1 General terms and conditions.

(a) Coupons do not reduce benefits. The coupon allotment provided any eligible household shall not be considered income or resources for any purpose under any Federal, State, or local laws including, but not limited to, laws on taxation, welfare, and public assistance programs. No participating State or political subdivision shall decrease any assistance otherwise provided an individual or individuals because of the receipt of a coupon allotment.

(b) No sales taxes on food stamp purchases. (1) A State shall not participate in the Food Stamp Program if State or local sales taxes or other taxes or fees. including but not limited to excise taxes, are collected within the State on purchases made with food stamp coupons. "Purchases made with food coupons" for purposes of this provision shall refer to purchases of "eligible foods" as defined in §271.2. Where the total value of groceries being bought by the recipient is larger than the amount of coupons being presented by the recipient, only the portion of the sale made in exchange for food stamps must be exempt from taxation in order for a State to satisfy the requirements of this provision. Although a food stamp recipient may use a combination of cash and food stamps in making a food purchase, only the dollar amount represented by the food coupons needs to be exempt from taxation.

- (2) State and/or local law shall not permit the imposition of tax on food paid for with coupons. FNS may terminate the issuance of coupons and disallow administrative funds otherwise payable pursuant to part 277 in any State where such taxes are charged. Action to disallow administrative funds shall be taken in accordance with the procedures set forth in §276.4.
- (3) A State or local area which taxes some, but not all, eligible food items shall ensure that retail food stores in that locale sequence purchases of eligible foods paid for with a combination